selling it to one man, a fee be charged on each head of cattle grazed. In *bechirakh* villages the present practice may continue.

(b) The *hulbanni* sales may be dispensed with, as the sales fetch a very insignificant amount.

Reply of Government.—For convenience sake, the lease is granted in the name of the headman who recovers from all rateably. If Kundur of the Heggadadevankote Taluk or any other village is differently treated, the Deputy Commissioner will enquire into the matter. The present practice itself may however require revision and the Revenue Commissioner's attention will be invited to the necessity of doing so.

Subject No. 174.

Free grant of lands to people for building houses on sanitary grounds.

Messrs. Guru Rao, Pleader, Shanbhog Chandrasekaraiya and Padmanna of Nanjangud.

Summary of Representation.—When people take up assessed lands for building houses upon sanitary grounds for fear of epidimic diseases, they are required to pay 25 years *kandayam* of the lands. The payment of price operates as a hardship on poor people. Pray that lands be granted free and no *kandayam* be levied on *Hittals* attached to such houses.

Reply of Government.—Orders have been recently issued on the subject of assessment of hittals. No other orders are needed now.

Subject No. 175.

Separate assessment on back yards to be done away with.

Mr. Venkatasubbaiya of the Mysore District Fund Board.

Summary of Representation.—Under the rules issued under the village Sanitation Regulation of 1898, people have to provide themselves with separate backyards, detached from their residences for storing grass &c. Mohatarfa which is now being levied on the house and the backyard may be done away with, only one tax being levied.

Reply of Government.—See orders issued No. 724-34—R. F. 82-96-97, dated 29th August 1903.

Subject No. 176.

Abolition of Mohatarfa on thatched houses.

Messrs. Guru Rao, pleader, Shanbhog Chendrasekaraiya and Padmanna of Nanjangud.

Summary of Representation.—The Mohatarfa levied on thatched houses valued under Rs. 5 may be kindly abolished as their owners are poor and cannot afford to pay it.

Reply of Government.—The rules provide for special consideration in really deserving cases and require no alteration.

Subject No. 176A.

Fixing a taxible minimum for the levy of house tax in villages.

Summary of Representation.—A taxable minimum on on the valuation of houses may be fixed for levying Mohatarfa in villages.

Withdrawn.

Subject No. 177.

Reduction of assessment on vacant sites.

Mr. Srinivasa Rao of Chikmagalur.

Summary of Representation.—(*a*) Vacant sites are being charged with kandayam at the rate of 8 annas per 250 square yards. This is too much. A reduced rate may be ordered to be charged in respect of vacant sites whose area is more than 500 square yards.

(*b*) Raiyats, who have no places in their own houses may be allowed to utilize vacant sites in their possession to picket cattle, such sites being left to them free of tax.